



CA WALLAH

ALL THE DUE DATES & TIME LIMITS IN GST

CA FINAL MAY'25/SEPT'25



CA KARAN SHETH

All the Due dates & Time limits in GST



COMPOSITION SCHEME

u/s 10(2)

If a Compo Tax payer in CFY exceeds 150L / contravenes any conditions u/s 10(2) / a Person in respect of whom order of withdrawl of option has been passed.

- 1) Intimate to opt out of Composition scheme → within 7 days of such event
- 2) File details of Inputs / CG → within 30 days of such event.

When P.O. believes that RP is ineligible to pay tax U/S.10.

- Issue SCN
- Reply by RP within 15 days
- P.O shall issue order within 30 days from receipt of reply → Accept or deny.
- Statement containing details of Stock within 30 days from the date option is withdrawn/denied.

TAX INVOICE, DEBIT NOTE AND CREDIT NOTE

TIME LIMIT FOR ISSUING TAX INVOICE

FOR GOODS

Sec 31(7)

GOODS SENT ON APPROVAL

Date of approval
OR
6 months from date of removal
w.i.e

FOR SERVICES

Sec 31(2)

SERVICES

within 30 days from the date of supply

Banks, Insurers, FI, NBFCs } = 45 Days

PROVISO

Taxable Sr between Distinct Persons
Banks, NBFCs, Telecom Insurance

On or before :
Date when supplier records supply of service in his BOA

OR

Expiry of quarter in which such supply was made

w.i.e

Sec 31(5)

CONTINUOUS SUPPLY OF SERVICES

Meaning:

Service given on recurrent basis for a period more than 3 months

with periodic payment obligation

TIME LIMIT

When due date of payment is ascertainable

On or before due date of payment

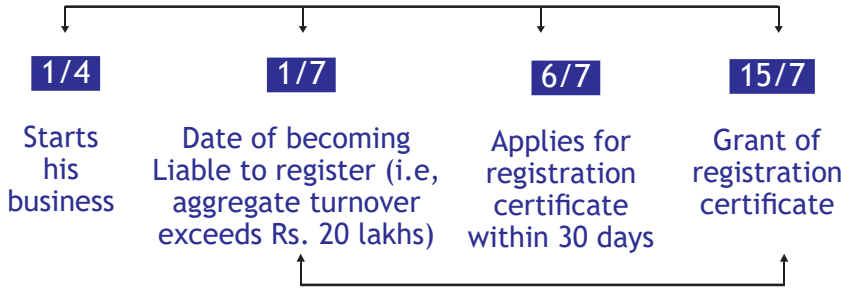
When due date of payment is not ascertainable

On or before date of the payment

When payment is linked with completion of that event

On or before date of completion of event

Section 31(3)(a)- Revised Tax invoice



Time limit for declaration in the return:

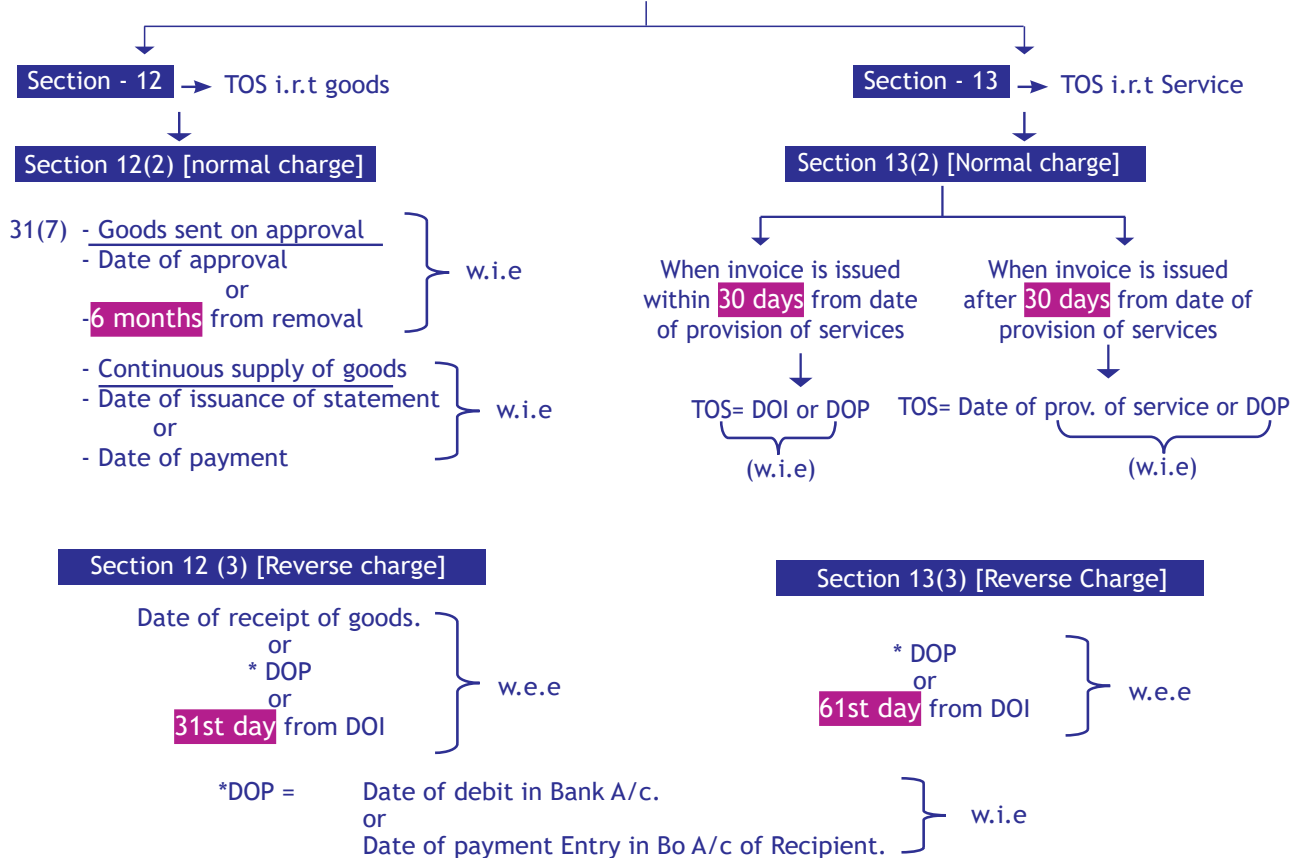
Debit Note Sec 34(4)	Credit Note Sec 34(2)
In the month in which debit note has been issued.	30th November following the end of FY in which supply was made or Actual date of furnishing Annual Return, w.i.e

R/S = Registered Supplier

Registered person shall issue Revised Tax Invoice for all the taxable supplies that have been made from **effective Date of Registration** upto **Date of grant of registration certificate** within **1 month from date grant of registration certificate**



TIME OF SUPPLY



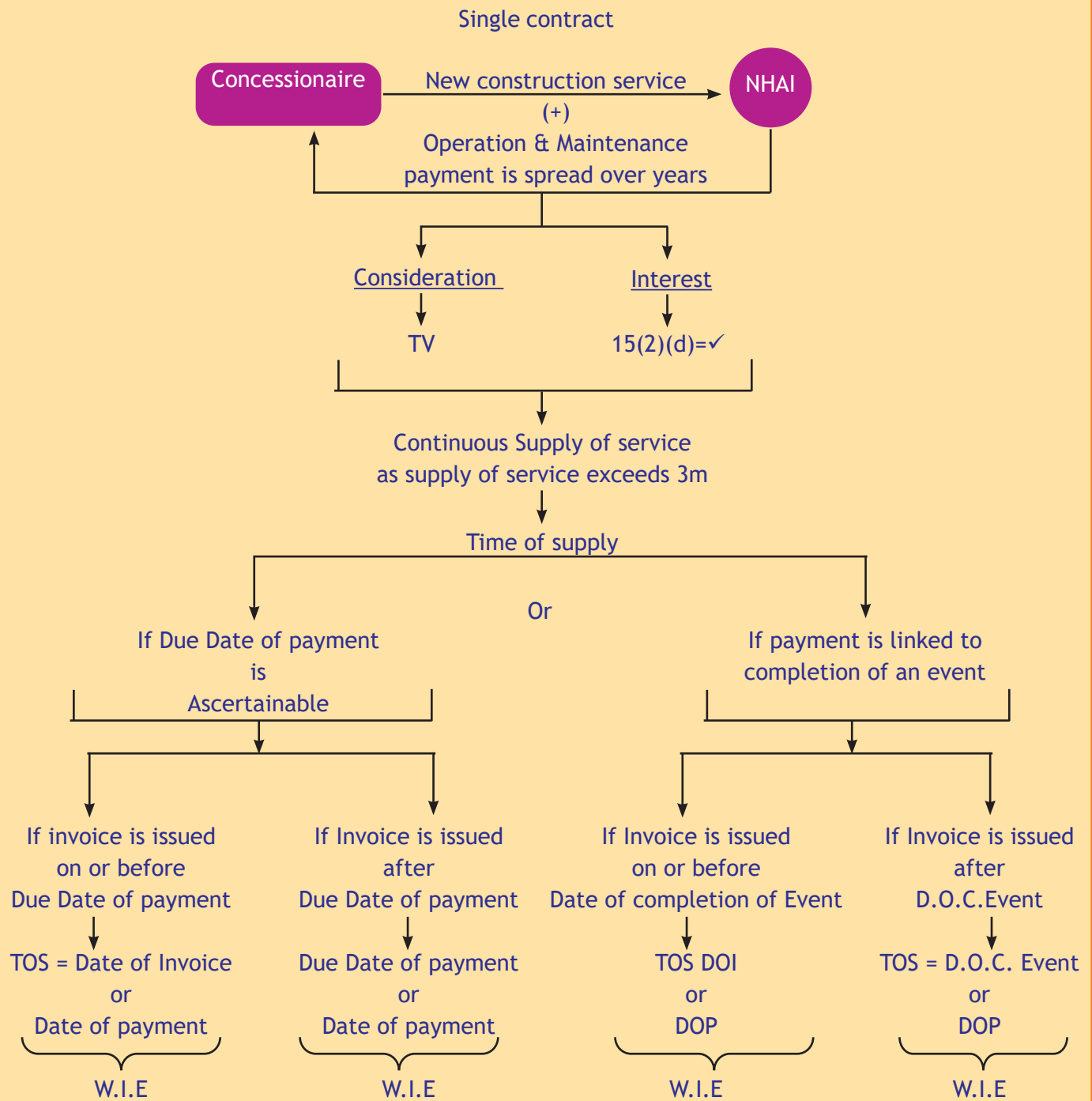
TIME OF SUPPLY

Proviso to Sec 14

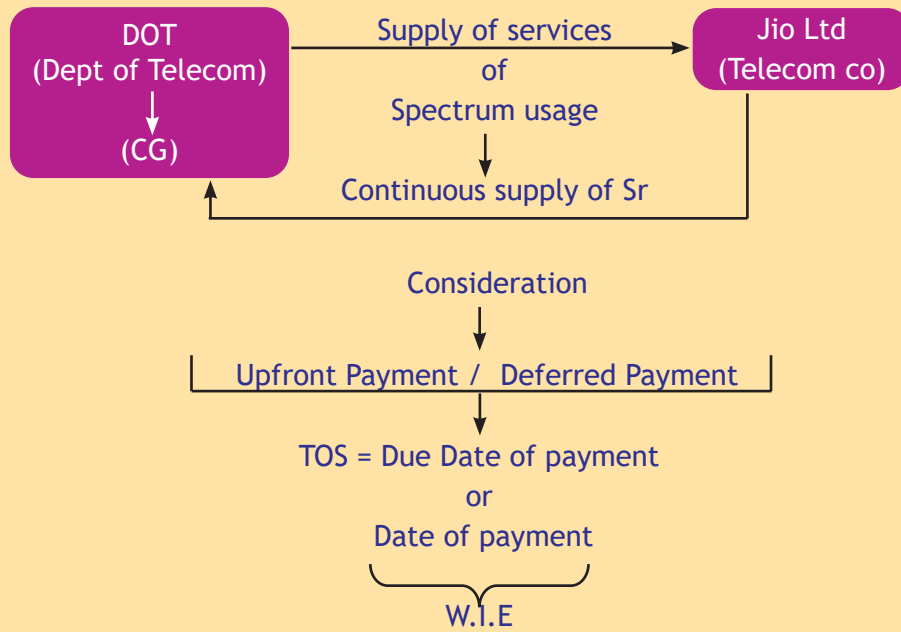
Situation
If credit in bank a/c is after **4WDS** from Date of change in rate of tax = **DOP**
= Date of credit in bank a/c

If credit in bank a/c is within **4WDS** from Date of change in rate of tax = Date of payment entry in BOA/cs.

Clarification on Time of supply in respect of supply of services of Construction of road and maintenance thereof of National Highway Projects of National Highways Authority of India (NHA) in Hybrid Annuity Mode (HAM) model: (Newly Inserted)

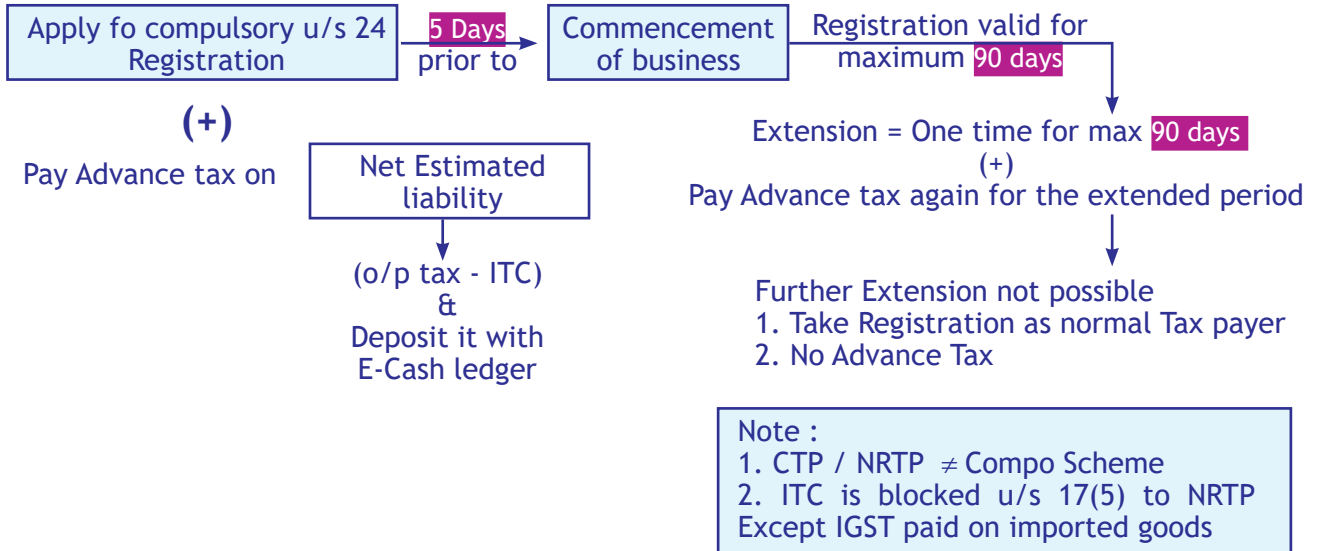


Clarification on time of supply of services of spectrum usage and other similar services under GST:



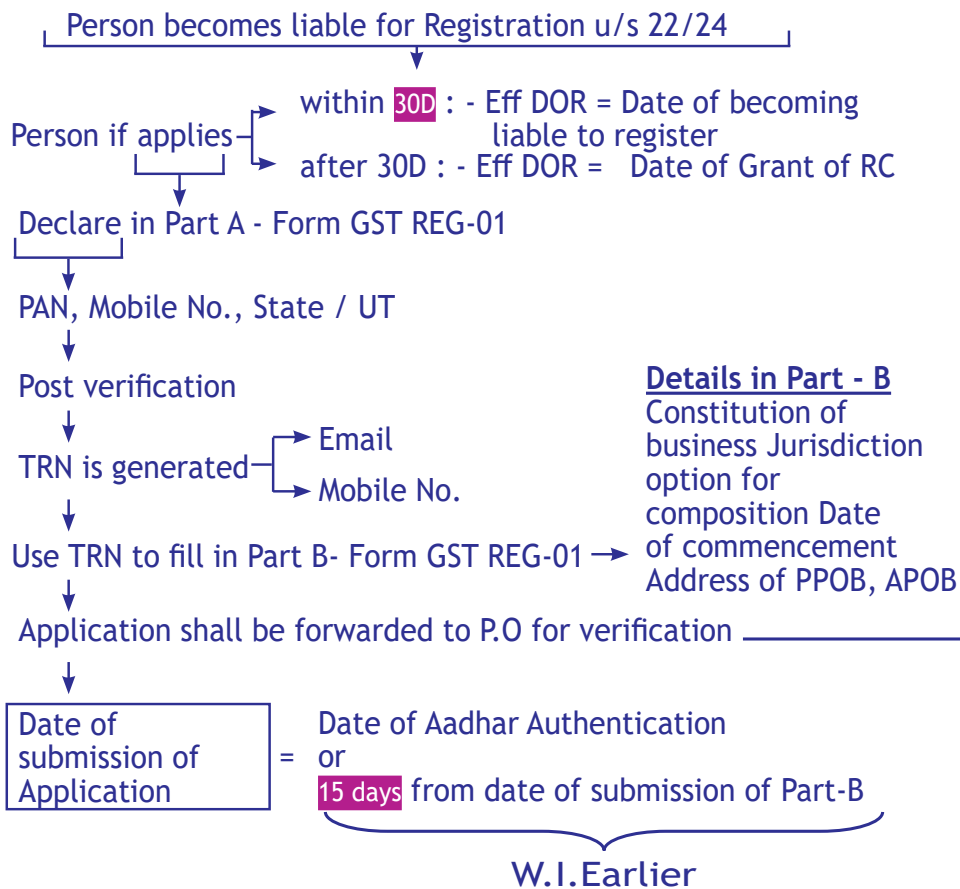
REGISTRATION

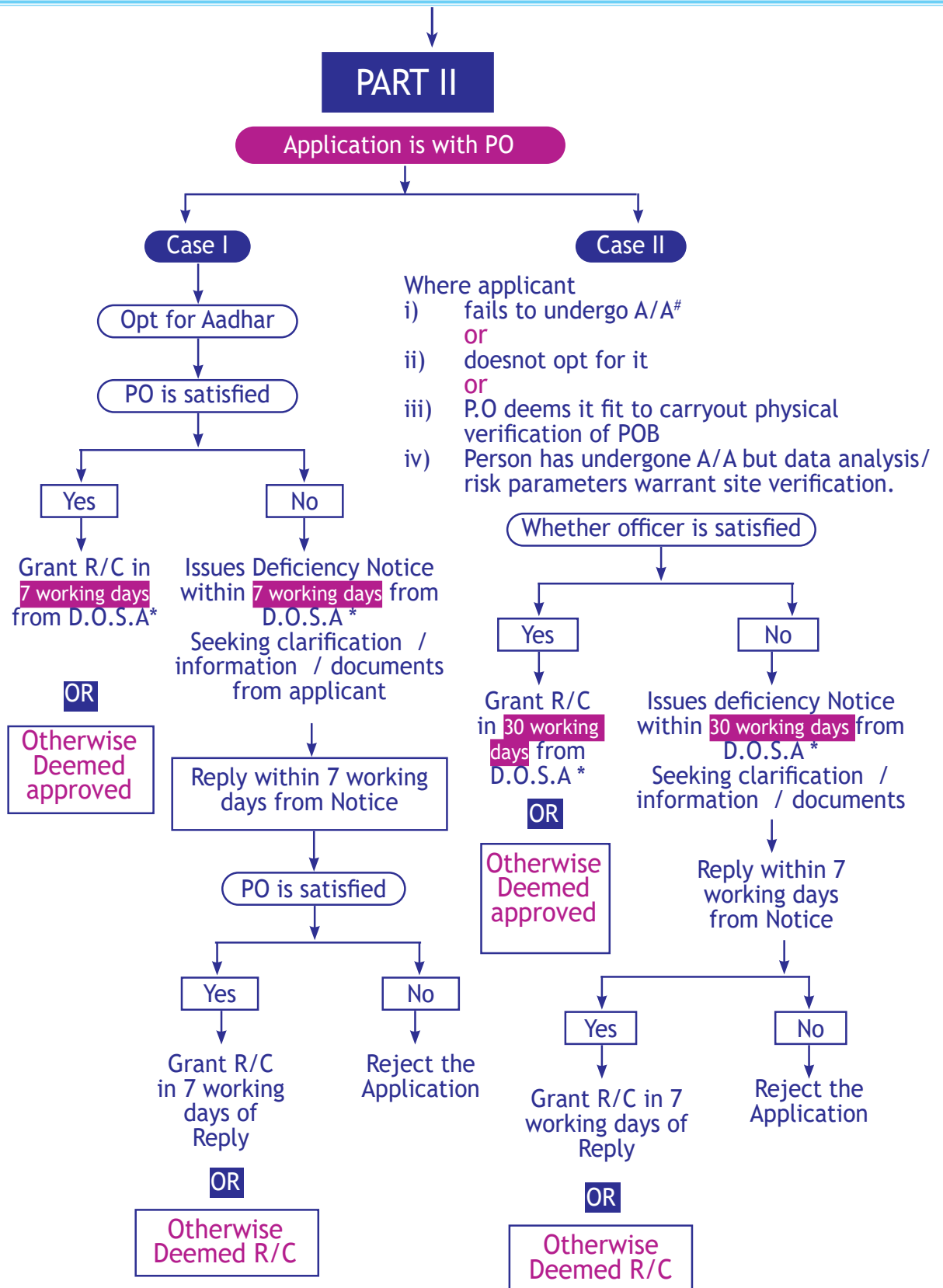
Section 27 - NRTP & CTP



PROCEDURE FOR REGISTRATION

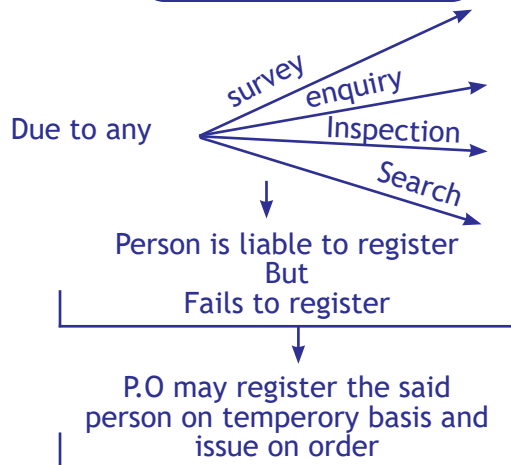
PART I





*Dates of submission of application

Sec. 25(8)



Such Person shall either

Accept (that he is liable)

Submit an application for registration within 90 days from the date of grant of temporary registration,

Appeal

AA sets aside order issued by P.O.
No Registration

AA upholds order issued by P.O.
Apply for RC within 30 days from date of such order

Sec. 25(9)

- i) Any specialized agency of UNO or
- ii) Any Multilateral Financial Institution or
- ii) Foreign Embassy / Consulate

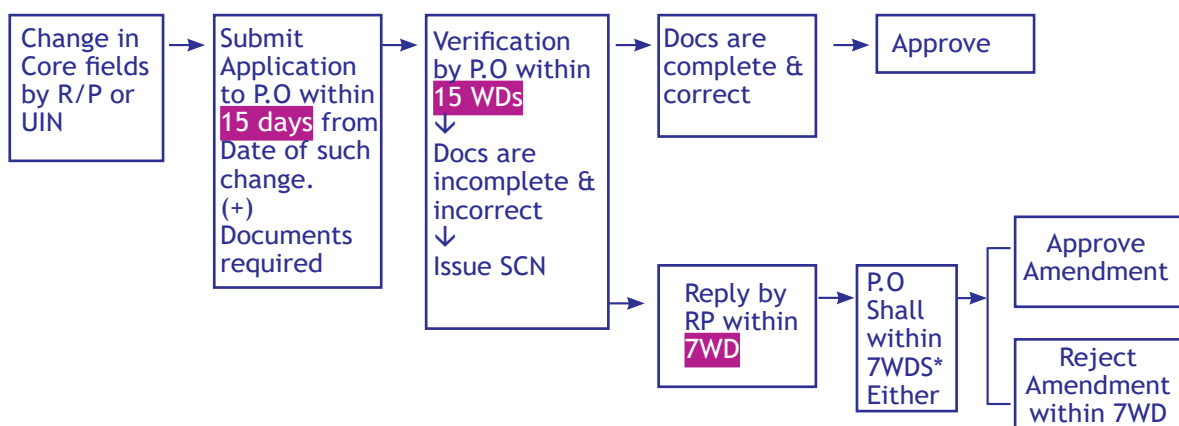
Require UIN = ✓

To claim refund of taxes paid on notified supplies of goods / Services received by him

P.O Shall assign UIN after receiving recommendation from MEA

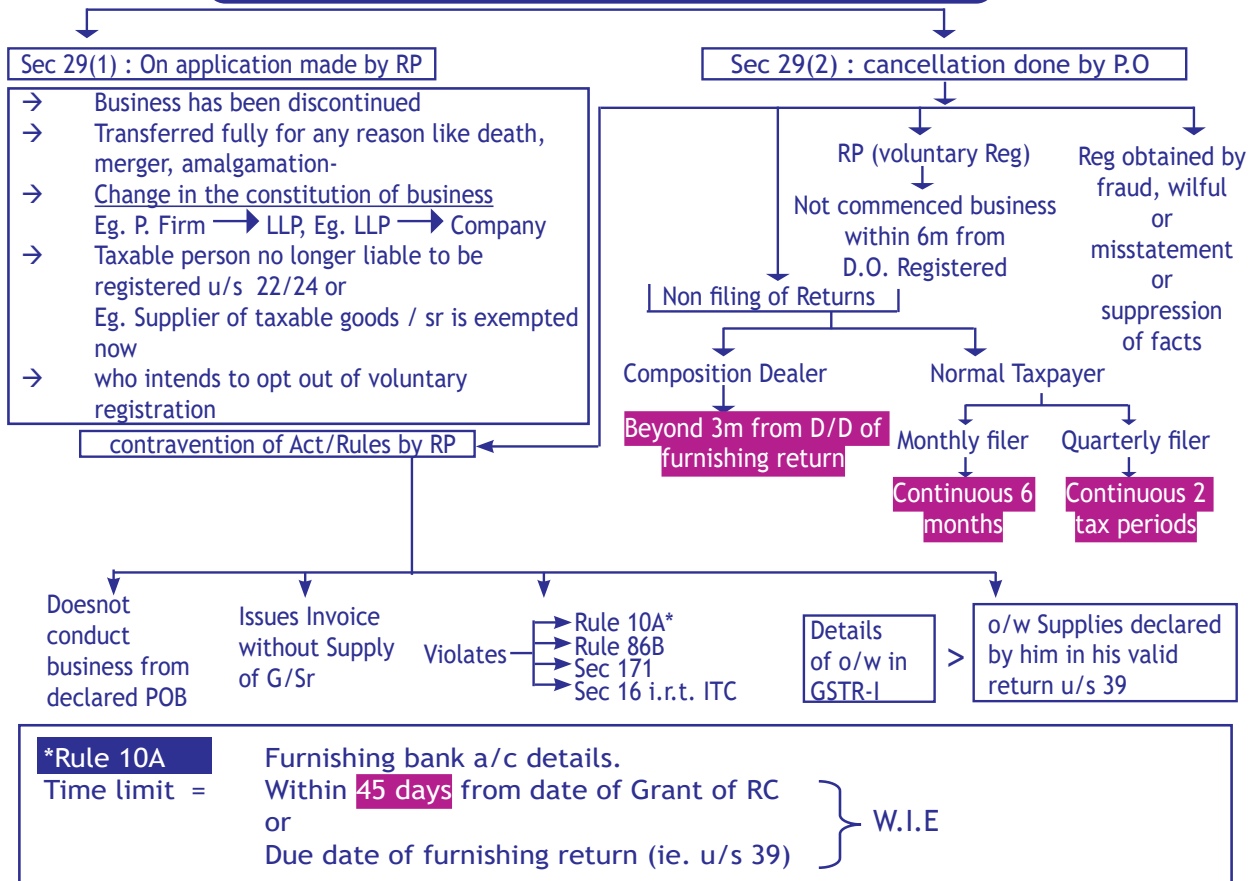
⇒ Within 3 days from D.O.S.A

Section 28 = Amendment in RC

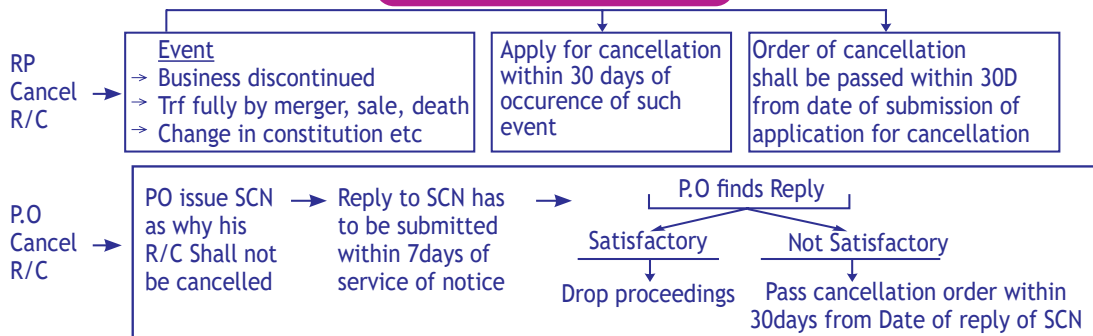


* P.O doesnot take any action within 15WDS/7WDS = Deemed Amended

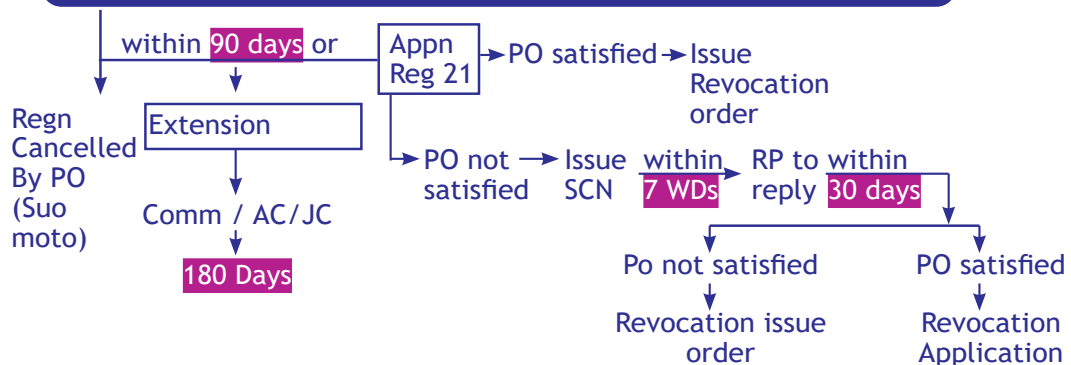
Sec 29: CANCELLATION OF REGISTRATION



Procedure Of Cancellation



Section 30 : Revocation of Cancellation r/w rule 23

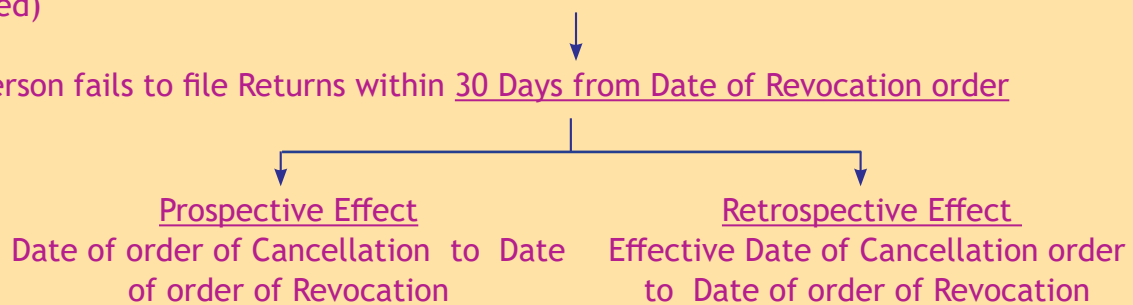


- i) Where the proper officer is satisfied that the physical verification of the place of business of a person is required AFTER the grant of registration:, he may get such verification of the place of business done and the verification report along with the other documents, including photographs, shall be uploaded in prescribed form on the common portal within a period of **15 working days** following the date of such verification
- ii) Where the physical verification of the place of business of a person is required BEFORE the grant of registration in the circumstances specified in the proviso to rule 9(1) [as given above]: the proper officer shall get such verification of the place of business done and the verification report along with the other documents, including photographs, shall be uploaded in prescribed form on the common portal at least **5 working days prior to the completion of the time period specified** in the said proviso.

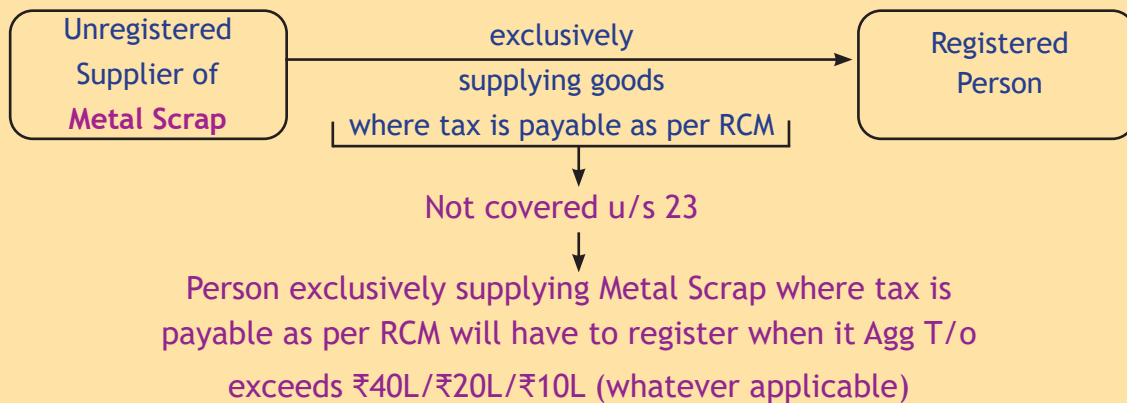
Prescribed contraventions which make a registered person liable to cancellation of registration [Rule 21]:

(ga) violates the provisions of third or fourth proviso to sub-rule (1) of rule 23; or (newly inserted)

If a person fails to file Returns within **30 Days from Date of Revocation order**



Compulsory registration in certain cases [section 24]:



INPUT TAX CREDIT

Sec 16(2) - Conditions for availing ITC

Proviso to Sec 16(2)

Recipient has to pay = Value + Tax within **180** days from DOI

Exceptions:

- 1) Tax is payable as per RCM
- 2) Deemed Supply
- 3) Where additions are made to supplier's liability u/s 15(2)(b)

Rule 37A



Does not furnish GSTR-3B for which he has furnished GSTR-I/IFF till 30th Sept. following the end of FY

Recipient shall have to reverse ITC on or before 30th Nov. foll the FY when such ITC was availed

Note : Such Reversed ITC can be reavailed if the supplier furnishes return in GSTR-3B.

SECTION 16(4)-Time limit for availing ITC

30th November following the FY in which invoice/debit note pertains

OR

Actual date of filing annual return for relevant FY
Whichever is earlier

Clarification on time limit under Section 16(4) of the CGST Act, 2017 in respect of RCM supplies received from unregistered persons:

Unregistered Suppliers

Registered Recipient

Tax is paid as per Rcm

offence :- Invoice u/s 31(3)(f) is issued by recipient after TOS

Penalty :- u/s 122 (3).

Timelimit to avail ITC 30th Nov following the FY in which such invoice is issued by the recipient

or
Actual Date of filing

Annual Return

(make sure payment of tax on said supply is done by the recipient).

Time limit for taking ITC in case of revoked registration cancellation (Newly Added Section)

In case where registration of a taxpayer is cancelled and subsequently, it is revoked, return for the period from date of cancellation/ effective date of cancellation till the date of revocation of cancellation cannot be filed on the portal by the taxpayers till their cancellation of registration is revoked. In such cases, where the recipient has not claimed the ITC in respect of any invoice/debit note pertaining to that financial year and in the meantime, time-limit stipulated in section 16(4) lapses, he would not be able to claim ITC on the said invoice/debit note.

Consequently, relaxation has been given and the time limit to avail ITC under section 16(4) in respect of any invoice/debit note, is extended till the date of filing return in cases where the returns for the period from date of cancellation of registration/ effective date of cancellation of registration till the date of revocation of cancellation of registration are filed within 30 days of revocation of cancellation of registration, subject to the condition that the time limit to avail ITC in respect of the said invoice or the debit note under section 16(4) had not already expired on the date of cancellation of registration.

RETURNS

Who will file Form GSTR-1 and Form GSTR-3B?

* Note 2 -

Cases where RP is debarred from IFF/GSTR-1

- i) A registered person shall not be allowed to furnish the details of outward supplies in Form GSTR-1, if he has **not furnished** the return in **Form GSTR-3B for preceding months.**
- (ii) A registered person, opting for QRMP scheme shall not be allowed to furnish the details of outward supplies in Form GSTR-1 or using IFF, if he has **not furnished the return in Form GSTR-3B for preceding tax period.**
- (iii) Intimation to pay or explain the difference in GSTR-1 & 3B received u/s 88C

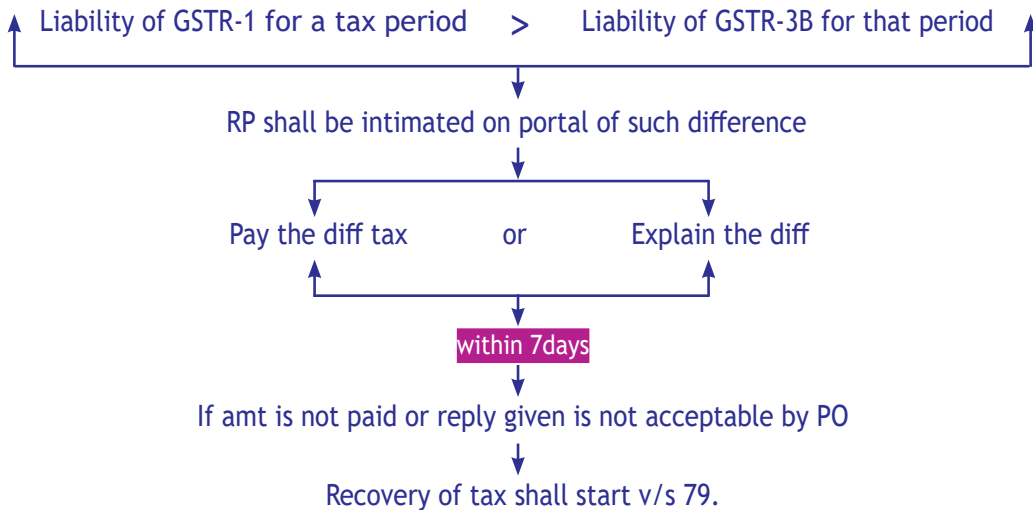
Form GSTR-1 can be filed only after the tax period is over except -

Rectification of Errors

Due date of rectification of error in **Form GSTR-1/3B**

- Actual date of filing Annual Return
 - Or
 - 30th November Following the FY to which Such details pertain
- } **W.I.E**

Amendment → Rule 88C



Note:- RP to whom intimation is issued shall be debarred from filing GSTR-1/IFF till he pays or explains the diff.

Composition Tax Payer

	Payment of Tax	Returns				
Form No	GST CMP - 08	GSTR - 4				
Due date	18th of month following the quarter	30th June of next FY (Effective from 10.07.2024)				
Example	Period	Due date				
	April - June	18th July				
	July - September	18th October				
	October - December	18th January				
	January - March	18th April				
		<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 50%;">Period</th> <th style="width: 50%;">Due date</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">FY 20-21</td> <td style="text-align: center;">30th June 2021</td> </tr> </tbody> </table> <p>Nil return</p> <ul style="list-style-type: none"> → No business activity → Can be filed by SMS through OTP. 	Period	Due date	FY 20-21	30th June 2021
Period	Due date					
FY 20-21	30th June 2021					

N RTP

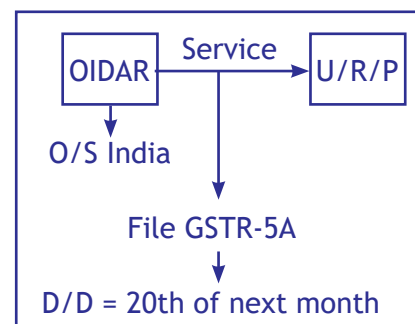
	Payment of Tax	Return
Form No	-	GSTR - 5
Due date	Advance tax at the time of applying Registration Certificate	<div style="display: flex; align-items: center;"> <div style="flex: 1;"> <p style="background-color: #ff69b4; padding: 2px;">13th of next month</p> <p style="text-align: center;">Or</p> <p style="background-color: #ff69b4; padding: 2px;">7 days from expiry of Registration Certificate</p> </div> <div style="font-size: 2em; margin: 0 10px;">}</div> <div style="font-size: 1.2em;">W.I.E.</div> </div>

Final Return

Who shall file = Normal tax payer including CTP whose Registration Certificate has been cancelled or surrendered

Form No = GSTR-10

Due date = Within 3 months from Date of cancellation Or Date of cancellation order } **Whichever is later**



QR MP Scheme

3 This scheme is **GSTIN Based**

Manner of exercising the option
From 1st day of Second Month of Preceding Quarter
Till
Last day of First Month of Quarter

Due date of filing **return GSTR-3B** under QRMP

July - Sept quarter → 22nd /24th day succeeding such quarter (i.e. 22nd / 24th oct)

22nd → Others
24th → All East + Northern States

* IFF = Invoice Furnishing facility.

Submitting details of outward supplies.

	Jul	Aug	Sept
Details = o/w supplies	*IFF (Optional)	IFF (Optional)	GSTR-1 (Compulsory)
D/D	13th Aug	13th Sept	13th Oct

Note

- Value of supply in IFF shall not exceed ₹50 lacs per month
- Invoices uploaded in IFF = B2B and shall not repeated in GSTR-1
- Details of o/w supplies in IFF/GSTR-1 shall be reflected in GSTR-2A/2B

Payment of Tax → GST PMT-06 from (Monthly)

	1st Month	2nd month	End of Qtr
Payment = Challan	PMT-06	PMT-06	PMT-06
Due = Date	25th of succeeding month	25th of succeeding month	Along with return (i.e. 22/24 month)

Methods of payment

- Fixed sum method = ✓
- Self-Assessment method = ✓



Time limit of Filing GSTR-1A: Changes made through Form GSTR-1A and its reflection in GSTR-2B



Time limit → After:- Due Date of filing GSTR-1
or
Actual Date of filing GSTR-1 } W.l Later

Effects :- Corresponding effect of changes made through GSTR-1A shall be reflected in Supplier's GSTR-3B
ITC will be available to Recipient in GSTR-2B for **next tax period.**

MRMP

eg :- <u>GSTR-1 filed for April = 11th May</u> o/w supplies <u>10L</u> <u>1.8L</u> →	<u>GSTR-2B = 14th May</u> i/w supplies <u>10L</u> <u>1.8L</u>
<u>GSTR-1A for April = 13th May</u> o/w supplies <u>2L</u> <u>36k</u> →	<u>GSTR-2B = 14th June</u> i/w supplies <u>2L</u> <u>36k</u>

QRMP

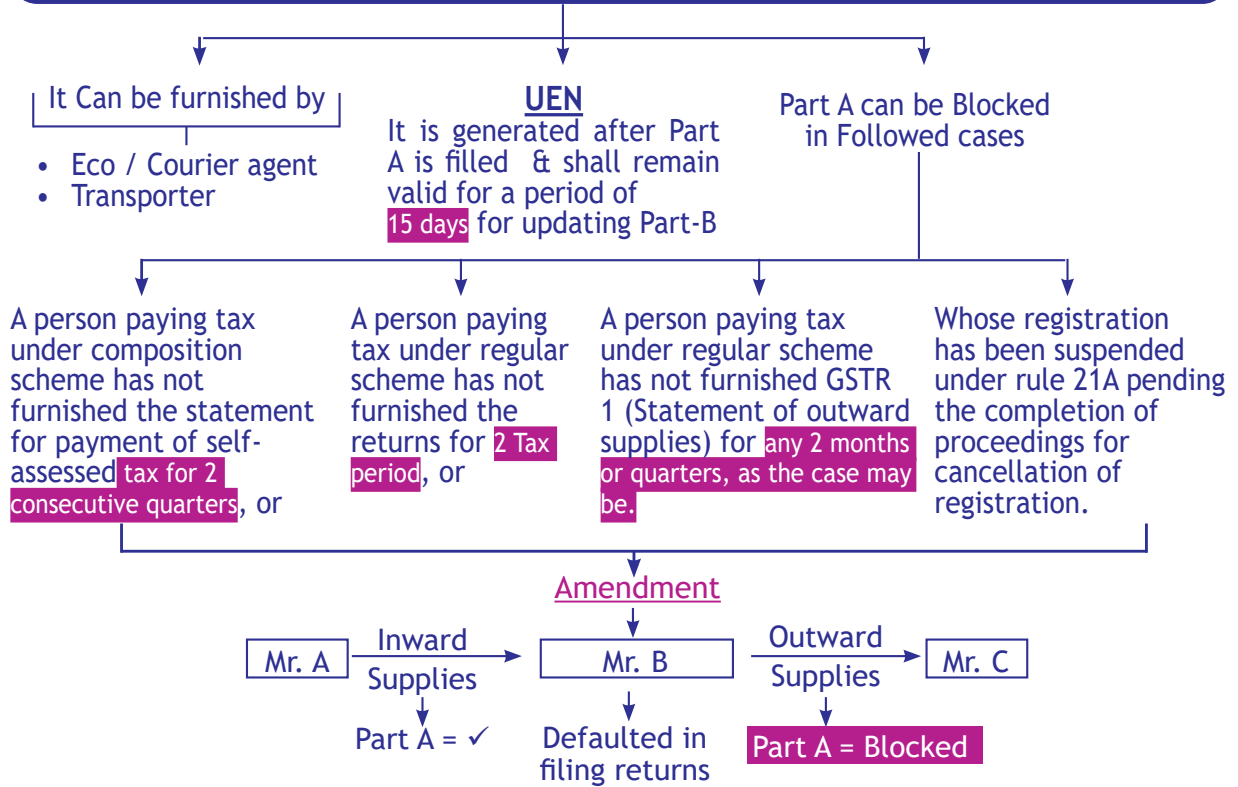
eg :- <u>GSTR-1 filed for April-June = 13th July</u> o/w supplies 100L 18L →	<u>GSTR-2B = 14th June</u> i/w supplies-100L 18L
eg :- <u>GSTR -1A Fild for April-June = 15th July</u> o/w supplies 10L 1.8L →	<u>GSTR-2B = 14th Aug</u> i/w supplies-10L 1.8L

E-WAYBILL

Information to be furnished in e-way bill

PART A

(to be furnished by the registered person who is causing movement of goods) comprising of details of GSTIN of supplier & recipient, place of delivery, document, number and date, value of goods, HSN code, and reasons for transportation.



Rule 138C

(1)

After Goods are inspected in transit

Summary Report

to be recorded online by P.O within ***24 hrs** of Inspection in Parta of prescribed form

Final Report

Part B of said form shall be recorded within ***3 days** of Inspection

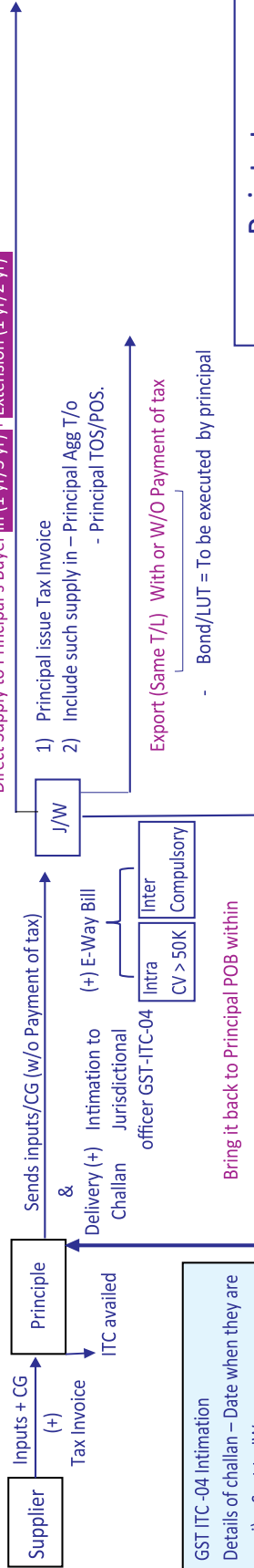
Extension = **3 days** by Commissioner

* Counting Shall Start ⇒

Midnight of date when such vehicle was intercepted

JOB WORKER

Case I - When Inputs / CG are sent JW Principal POB.



GST ITC-04 Intimation
Details of challan – Date when they are

- i) Sent to JW
- ii) Received to JW
- iii) Sent from JW to Another JW

Amendment

ATO	Frequency	D/D
Upto 5 cr.	Annually	25 th April
>5 Cr.	Half yearly	25 th Oct
		25 th April

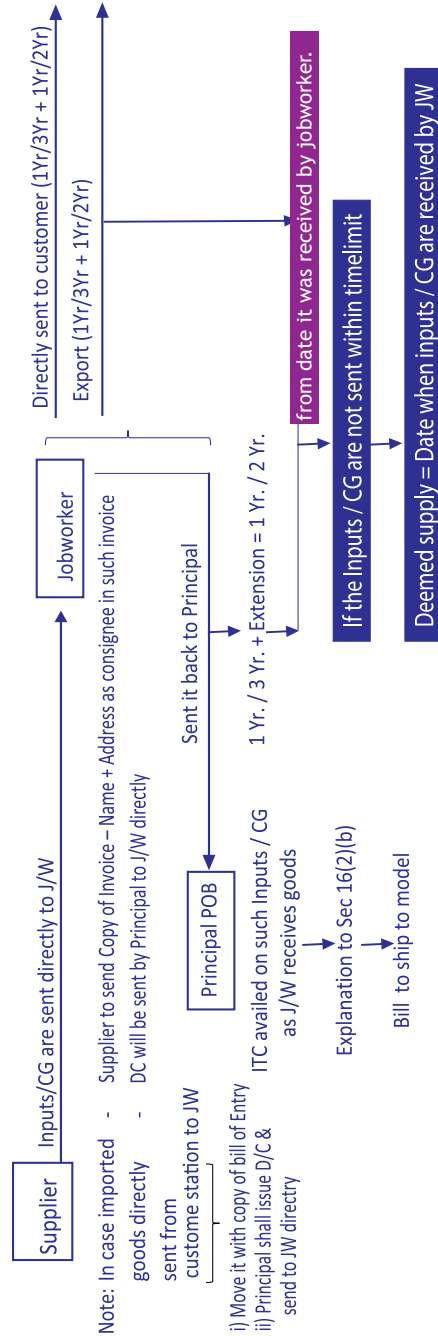
(1 yr/ 3 yr + Extension = 1 yr / 2 yr) from the date it is sent to JW

If i/ps or CG are not received/directly supplied/exported within T/L

Deemed Supply = When inputs or CG were sent to J/W (+)

- Principal = To pay tax (+) Interest @ 18% p.a.
- To Raise Tax Invoice
- To reflect in GSTR-1

Case II - When Inputs / CG are sent directly to JW.



Points to remember

- Principal can supply goods directly from Job worker's POB
 - i) If JW is URP = Declare JW, premises as APOB
 - ii) If JW is already RP = No requirement.
- Principal is responsible for keeping proper accounts.
- If JW uses any inputs, inputs Sr, CG for supplying JW service, it can avail ITC on the same.
- In case goods are sent
 - (i) JW → JW
 - (ii) JW → Principal
 Fresh D/C shall be issued by JW.

Supply of Waste/ Scrap

JW Registered
JW = Pay GST

JW – URP
Principal pays GST

In case of sale of W/S
- No need to declare APOB

Moulds, Dies, Jigs, Fixtures

No T/L to receive back from J/W

AUDIT AND ASSESSMENT

- ❖ Time limit for completion of audit?
 - 3 months from the date of conduct of audit
 - Extension by Commissioner : not exceeding **6 months**

- ❖ Time limit for completion of audit?
 - **90 days**
 - Extension by AC : further **90 days**

Time limit to pass PA order = Within **90 days** from the date of receipt of Application

Time limit to pass FA order	6m from the date of communication of PA order
Further Extension granted by Joint Comm/Addl ⁿ Comm	6m
Further Extension granted by Commissioner	4 years
Total	5 years

Sec 62 Assessment of non-filers of - returns S (Best Judgement Assessment)

- **Situation:** R.P. fails to furnish returns u/s 39, or U/s 45 (Final returns), & even after the service of notice u/s 46, taxable person fails to file return within 15 days then
- **Withdrawal of BJA order:** When assessee furnishes a valid return within **60 days (+Extension 60D)** of service order (best judgement), it shall be deemed to have been withdrawn. But liability of interest (@18% pa) + late fee (100/-per max 5000/-) shall continue
- **Time limit of order:** Within **5 years** from D/D annual return for the FY to which tax not paid relates.

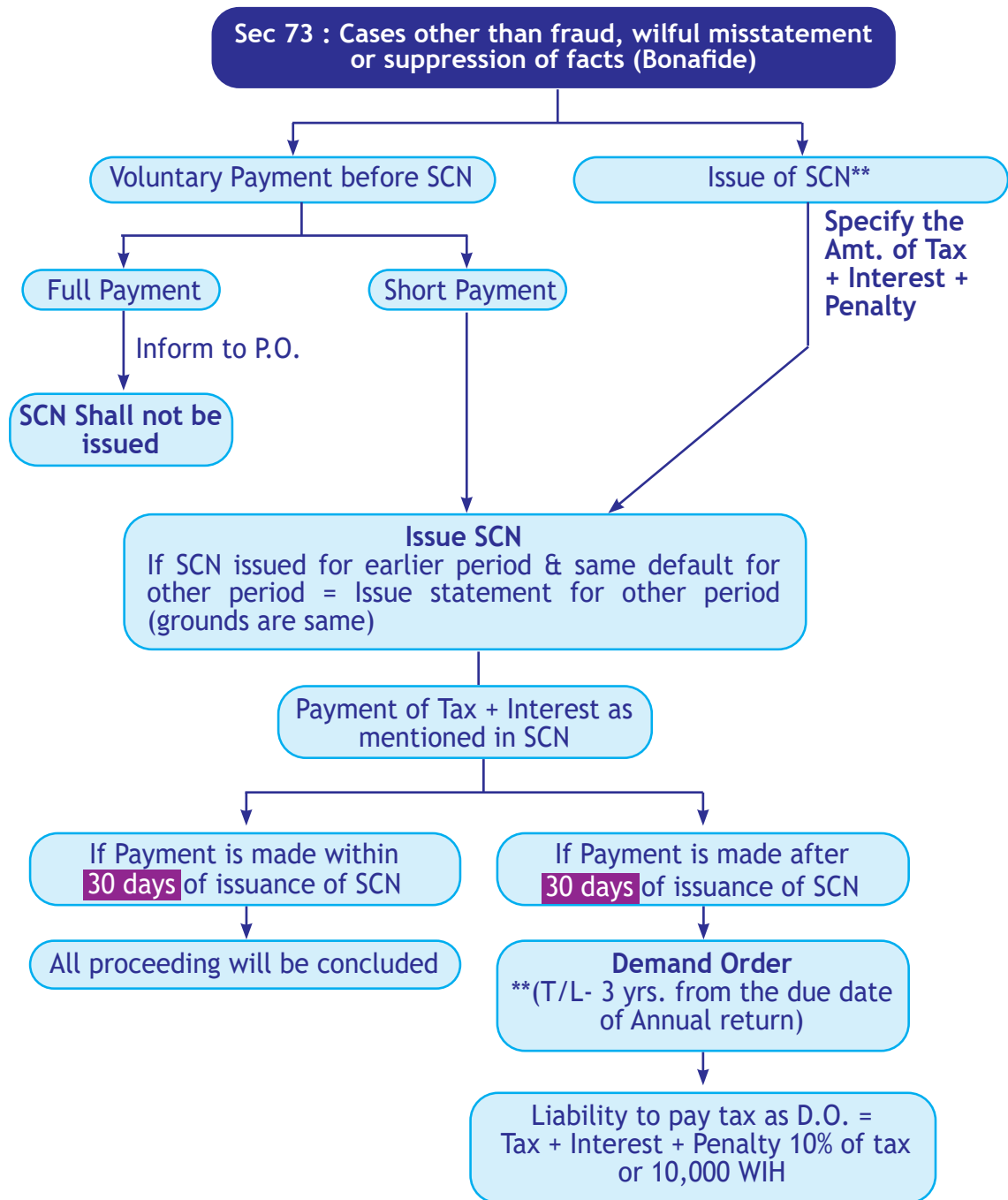
Sec 63 - Unregistered Person Best Judgement Assessment

- **Situation:** If assessee fails to obtain registration or registration is cancelled u/s 29(2).
- **Issue of notice:** PO issues a SCN & give **15 days time** to reply. And then issue an order & summary thereof shall be uploaded electronically.
- **Time limit of order:** Within **5 years** from D/D annual return for the FY to which tax not paid relates.

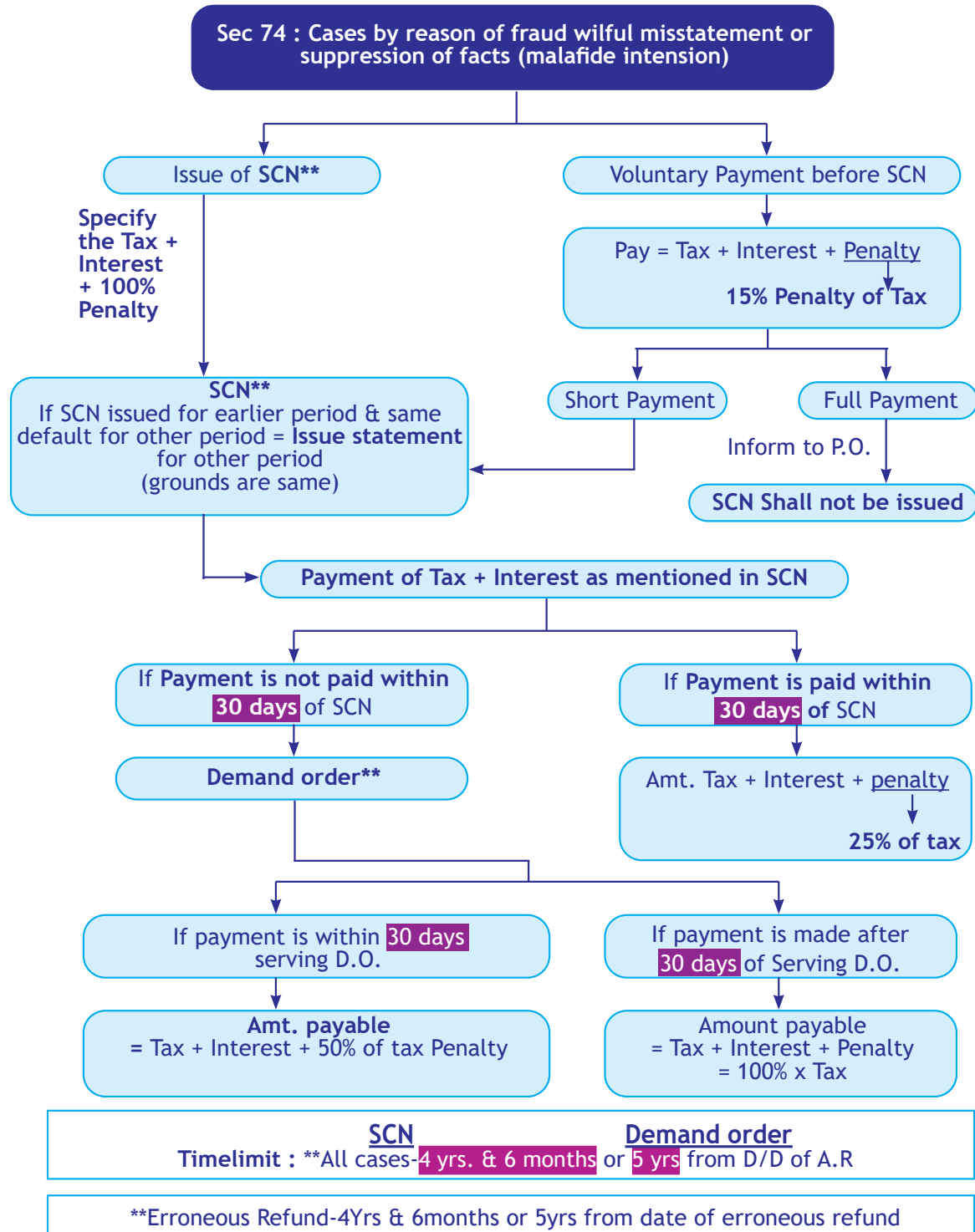
Sec 64: Summary Assessment

- **Summary Assessment:** When PO has evidences showing tax liability of a person & delay adversely affectes revenue, he shall pass a summary assessment order. (prior apporval from AC/JC)
- **Withdrawal of order:** The Summary Assessment Order may be withdrawn by Additional Commissioner/Joint Commissioner, -
 - on an application filed by taxable person for withdrawal of the summary assessment order within **30 days** from the date of receipt of order; or
 - on his own motion, where he finds such order to be erroneous and may instead follow the procedures laid down in section 73 or section 74 to determine the tax liability of such taxable person.
- **Deemed taxable person:** If taxable person is not ascertainable, & such liability O pertains to Supply of goods = Person incharge shall be liable to be assessed.

DEMANDS AND RECOVERY



<u>Timelimit</u>	<u>SCN</u>	<u>Demand order</u>
**All cases	: 2 yrs. & 9 months	3years from D/D of A.R
**Erroneous Refund	: 2Yrs & 9months	3years from date of erroneous refund



SUMMARY OF SECTION 75

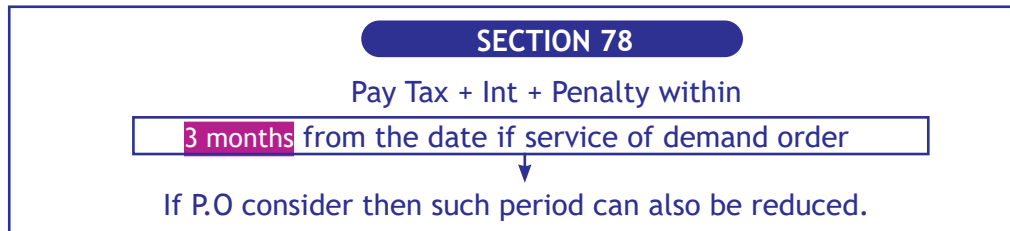
- Time limit to issue SCN and Demand Order (+) Extend by Period of Stay Order.
- Interest mandatory to be paid even if not mentioned in Demand Order.
- If the case is remanded from Appellate Authority / Appellate Tribunal / Court

to
Adjudicating Authority

He shall pass order within **2 Years** from Date of Communication of Order

Note: Such order of re-determination of T,I,P Shall be issued by P.O within 2yrs from date if communication of said direction by AA/AT/Court.

- Adjudgments = Maximum **3**
- If Demand Order is issued after time limit i.e. 3 years/5years = Date shall be barred.
- If Penalty is imposed u/s 73/74 → NO Penalty on same person shall be imposed under this Act.
- Department shall directly start Recovery Proceedings u/s 79 in case where registered person has not paid Self Assessed Tax.



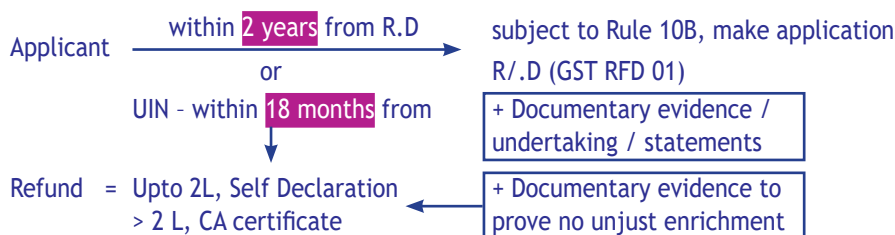
Note 1:

Provisional Attachment on movable / immovable property shall be removed only on written instructions from Commissioner to that effect } **W.I.E**
 or
 Expiry of a period of **1 year** from the date of order.

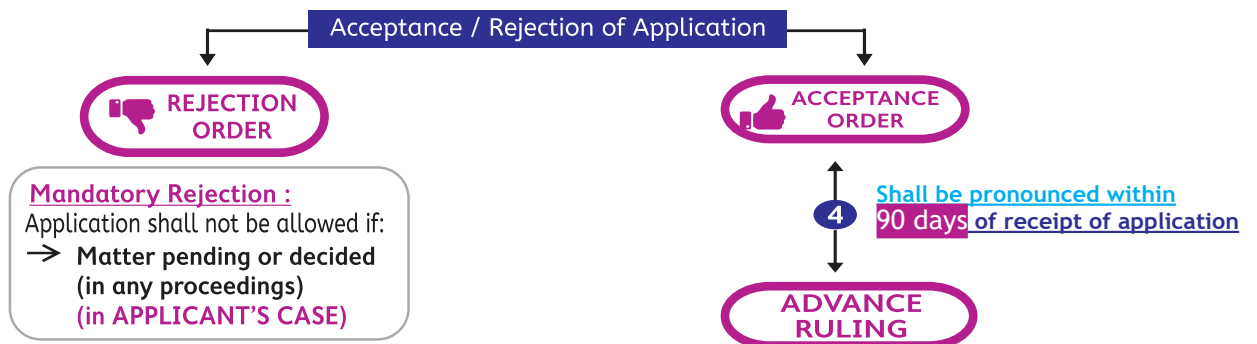
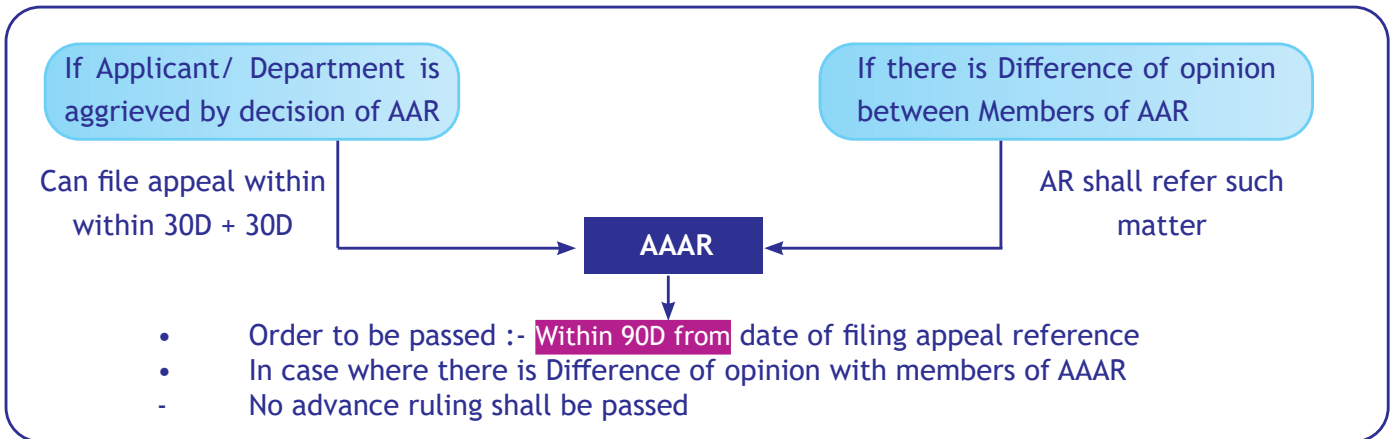
Note 2 : Property of a person specified v/s 122(1A) can also be attached a part from taxable person.

REFUND

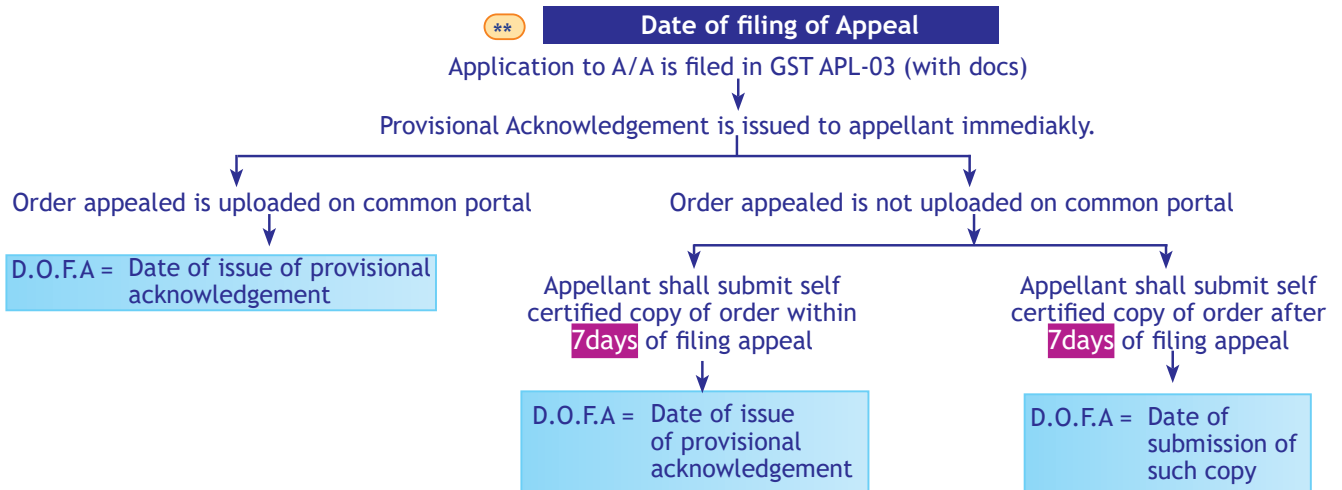
Refunds under GST



ADVANCE RULING



APPEAL AND REVISION



Withdrawal of Appeal before A/T

When ?

At any time before issuance of order in respect of any appeal filed in Form GST APL - 05 /GST APL - 07

What if final acknowledgment is issued?

Approval of A /T within 15days of filing of such application

ACCOUNTS AND RECORDS

Period of retention of accounts

72 months from the due date of furnishing of annual return for the year pertaining to such accounts and records

Where an appeal/ revision/ any other proceedings before any Appellate/ Revisional Authority or Appellate Tribunal or Court, or an investigation is going on

1 year after final disposal of such appeal/ revision/ proceedings/ investigation
or
72 months from the due date of furnishing of annual return for the year pertaining to such accounts and records whichever is later

POWER OF INSPECTION SEARCH AND SEIZURE

Final Release

Where no SCN issued with respect to such seized goods within 6m from the date of seizure of such goods. (Extension - 6m)

The goods shall be returned to person from whom it was seized.

Where SCN is issued within 6m from the date of seizure of such goods

In this case proceedings shall continue in relation to confiscation of such goods u/s 130.

OFFENCES AND PENALTIES

SECTION 130:

Where any person

- Supplies or receives goods in contravention of provisions of this Act with intent to evade payment of tax; or
- Doesn't account for goods on which he is liable to pay tax.
- Supplies any taxable goods without applying for registration.
- Contravenes any of provisions of this Act with intent to evade payment of tax;
- Uses any conveyance for transporting goods in contravention of provisions of this Act unless owner of conveyance proves that it was used without his knowledge/ connivance. Then, all such goods/ conveyance are liable to confiscation and penalty u/s 122 be levied.

Goods/Conveyance shall be liable for confiscation u/s 130

In lieu of confiscation of goods

Owner of such goods shall pay fine Min
Max

Fine

Max Min
[MV (-) GST] [Fine + Penalty = 100% x Tax payable on such goods]

Owner of conveyance

R. Fine = 100% x tax payable

Note

- No order for confiscation shall be issued w/o giving OOBH (ie SCN)
- Where any goods/conveyance are confiscated under this Act

Title

Shall be trf to Govt.

- P.O shall dispose such goods & Deposit the sale proceed with Govt.

After giving a period of 3 months to pay fine in lien of confiscatio

Section 133

OFFENCES COMMITTED BY GST OFFICERS AND CERTAIN OTHER PERSONS (SEC 133)

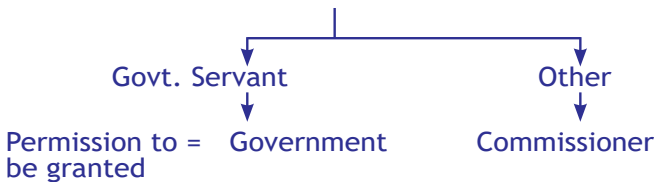
OMISSION/DEFAULT: - Wilfully discloses any info or contents of return otherwise than:-

1. in execution of his duties
2. for the purpose of prosecution for an offence

DEFAULT BY:

1. Any person engaged in collection of Statistic u/s 151 or compilation or computerization or
2. Any officer or Central tax having access to info. u/s 150(1) or
3. Any person engaged in connection with the provision of service on common portal or agent of common portal

PUNISHMENT: - Imprisonment upto **6 months** or fine upto **25,000** or both



SECTION 129:

Where any person transports, stores any goods while they are in-transit in

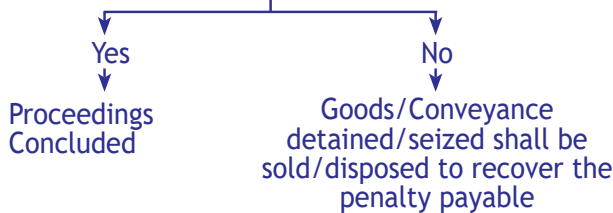
Contravention of the provisions of this Act or Rules

All such goods / conveyance = Shall be liable to detention / seizure

P.O shall issue **SCN within 7days from D.I Seizure** + Specifying the penalty

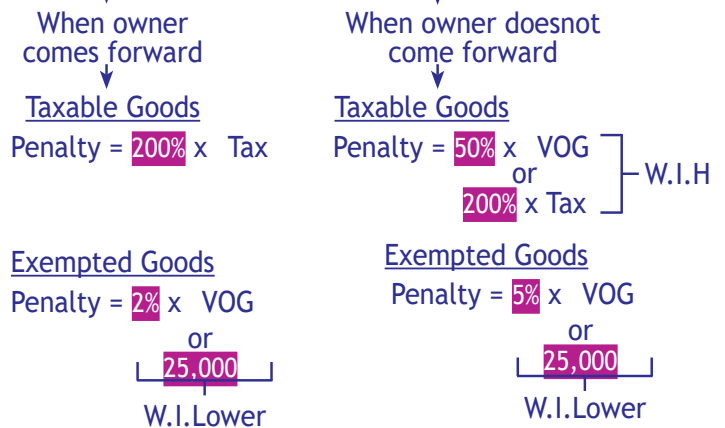
P.O shall pass order for payment of penalty within 7days from D.O service of such notice

Penalty paid within **15days** of receipt of order



Penalty u/s 129

Owner of goods



Owner of Conveyance

Penalty = Penalty us 129 or **₹ 1,00,000** } W.I.L

MISCELLANEOUS PROVISION

Appellate Tribunal (Principal Bench)

1 If upon receipt of DGAP report

If Principal Bench of the Appellate Tribunal is of the opinion :
 Contravention of Sec 171 is made i.r.t of supplies other than what is covered in the DGAP report

It may direct DGAP :
 within 6 months to investigate

Such investigation deemed to be New Investigation

2 If Principal Bench of the Appellate Tribunal determines a RP has done profiteering.

It may Pass order within 6 months

Reduction in Prices	Return to Recipient with int @18 p.a. (amt equivalent to benefit not passed) Interest Period: from date of collection - Date of return	Imposition of penalty = 10% of amt profiteered Note: No penalty if amt deposited within 30 days of order	If eligible person does not claim/ not identifiable, Deposit: 50% amount each in Central + State CWF with int @18% p.a.	Cancellation of Registration
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Any order passed by Appellate Tribunal shall be immediately be complied

Failing which Recovery shall start

3 Duties of Appellate Tribunal

It shall be the duty of the authority-

- i) to determine whether the reduction in tax rate or the benefit of input tax credit has been passed on by the seller to the buyer (hereinafter collectively referred to as 'benefit') by reducing the prices
- ii) to identify the taxpayer who has not passed on the benefit
- iii) to order any of the orders mentioned in 2
- (iv) to furnish a performance report to the GST Council by the 10th day of the month succeeding each quarter.